IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 29TH MAY 2007 / 8TH JYAISHTA 1929

WP(C).No. 16308 of 2007(N)

PETITIONER:

NAJILA ENTERPRISES,
QUILANDY, REPRESENTED BY K.K.ASSAINAR,
MANAGING PARTNER.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)

RESPONDENTS:

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1. ASSISTANT COMMISSIONER (ASSMT),
SPECIAL CIRCLE-I, KOZHIKODE.

2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE.

3. THE DEPUTY TAHSILDAR (R.R.),
REVENUE RECOVERY OFFICE, VATAKARA,
KOZHIKODE DISTRICT.

4. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

5. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 16308 of 2007 N

Dated, this the 29th day of May, 2007

J U D G M E N T

Petitioner is challenging the order of the appellate authority rejecting the stay application. Even though it is not proper to go into the merits of the case, having regard to the demand of interest, which petitioner is contesting along with tax, this WP(C) is disposed of granting stay against recovery of balance tax and interest due thereon for the year 2001-02 till disposal of the appeal on petitioner remitting Rs. 85,000/- including interest within a period of one month from now. The appellate authority will dispose of the appeal within three months from the date of making payment as above.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg